8

Scott. M-29—35,306—2-11-26.

Law (1926) Department.
(Education)

Ordinary SERIES.

G.O. No. 2061

DATED 2-11-1926

[Despatch Abstract.]

Elementary Education Fund.

Municipal Council, Mangalore--~~xxxxx~~ audit report-1925-26

R e c o r d e d.

Report on the audit of the Mangalore Municipal Elementary Education Fund Accounts of the South Kanara Dist. by Mr. J.M. Hooper, Examiner of Local Fund Accounts, for the period extending from 1st April 1925 to 31st March 1926.

The final audit which commenced on the 15th May 1926 and ended on the 25th May 1926 was conducted by District Inspector Mr. S.J.Sundarasami in accordance with the rules on the subject.

2. During the period under audit the office of the Chairman was held by M.R.Ry. Nellikai Venkat Rao, Avargal.

3. A note on the defects found in the accounts has been forwarded to the Chairman. The general result is satisfactory

4. A statement of receipts and expenditure is appended.

5. The sanction of Government was not obtained to the following charges:--

(a) An expenditure of Rs.25-9-0 incurred in connection with the preparation of exhibits for the District Educational Exhibition;

(b) Articles valued at Rs.4-2-0 purchased for the training of Scouts; and

(c) A sum of Rs.20 paid as subscription for four copies of a magazine entitled "Phul" for the use of Muhammadan School Masters of Elementary Schools.

Sd: J. M. Hooper,
Examiner of Local Fund Accounts.

Retransmitted to the Examiner of Local Fund Accounts through the Assistant Examiner and the District Inspector of Local Fund Accounts.

The sanction of the Collector has been obtained for the expenditure referred to in para 5(a) and (b). As the same is stated to be insufficient it is requested that Government may be pleased to accord sanction for the same. The expenditure of Rs.25-9-0 was incurred for the preparation in the Municipal Schools of exhibits sent to the Elementary Education Exhibition held at the Government Higher Elementary --- Training School at Mangalore in February 1925. The amount of Rs.4.2.0 was spent on the purchase of stationary articles supplied to two of the teachers of the Municipal Elementary Schools sent to Scout Training in November 1925.

Sanction of Government has been applied for in this office letter C.R.149 dated 24th June 1926 in respect of the expenditure of Rs.20 referred to in para 5(c). No previous sanction of Government was obtained as under article 285 of the Municipal Account Code it was not considered necessary

Municipal Office,
Mangalore, 5-8-26.

M.A.

Chairman, M. C.

Statement of Receipts and Charges of the Ele

Receipts — Ordinary.

Head of Account.	Actuals. Rs.	as	p.	Revised Estimate 25-26. Rs	as
Opening balance.	5159	7	6	5160	
1. Education tax.		-	-		
2 Fines and penalties under the Elementary Education Act.		-	-		
3. Income from investment		-	-		
4. School Fees.		-	-		-
5 Endowments.		-	-		-
6. Contributions.		-	-		-
7. Other receipts.	63	10	-	60	-
8. Government grants —					
(I) Under Sec 37 of Elementary Education Act.	-	-	-	-	-
(II) Under the provisions Sec 37 of the Act.	10,556	-	-	10,560	
9. Contribution from General Account	11,000	-	-	11,000	-
Total receipts.	21,619	10	-	21,620	-
Total including opening balance	26,779	1	6	26,780	

Charges — Ordinary.

Head of Account	Actuals. Rs	as	p	Revised estimate 25-26. Rs	as
1 Staff.					
Salaries and allowances —					
Masters.	20,450	3	5	20,450	-
Clerks and servants.	716	9	2	720	-
Capitation allowance	-	-	-	-	-
Contribution to Provident Fund.		-	-	-	-
Travelling allowance	-	-	-	-	-
Stipends for teachers under training	253	11	10	250	-
2. Contingencies and Equipment —					
Contingencies —					
House rent	1038	-	-	1040	-
Other items	732	8	8	730	
3 Equipment —					
Furniture & apparatus		-	-	-	-
Library Books & maps		-	-	-	-
Other items		-	-	-	-
3. Prizes and Scholarships.	-	-	-	-	-
4 Repairs to Buildings.	426	14	11	430	-
5. Interest on and repayment of debts.		-	-		
Total Charges.	23,618	-	-	23,620	-
Closing Balance.	3161	1	6	3160	-
Total including closing balance	26,779	1	6	26,780	-

Camp. Cannanore
2-6-1926

entary Education Fund of the Mangalore Municipality for 1925-'26.

Receipts — Capital

Head of Account	Actuals Rs.	as	p.	Revised estimate 25-26. Rs.	as	p.
Opening balance.	1335	6	10	1336	-	
1. Government grants.		-	-			
2. Endowments and Contributions.		-	-			
3. Loans.		-	-			
4. Contribution from General Account-Ordinary.	1000	-	-	1000	-	
Total receipts.	1000	-	-	1000	-	
Total including Opening balance.	2335	5	10	2336	-	

Charges — Capital

Head of Account	Actuals Rs	as	p	Revised estimate 25-26. Rs.	as
1. Land and buildings.	86	4	-		
2. Equipment.					
(1) Furniture and apparatus.	216	-	-	220	-
(2) Library Books and Maps.	-	-	-	-	-
(3) Other items.	-	-	-	-	-
Total Charges.	302	4	-	220	-
Closing balance.	2033	1	10	2116	-
Total including Closing Balance.	2335	5	10	2336	-

S. J. Sundarasami
District Inspector of Local Fund Accounts,
Kanara

21.5.25.

Extract from the Proceedings of the Mangalore Municipal Council, dated 17th August 1926.

P r e s e n t.
* * * * * * *

x x x

13. Read report on the Audit of the Elementary Education Fund for the period from 1st April 1925 to 31st March 1926, with draft replies thereon.

Resolution:- A p p r o v e d.

x x x

/ True Extract /

Municipal Office,)
Mangalore, 19-8-1926.

M.A. Chairman, M. C.

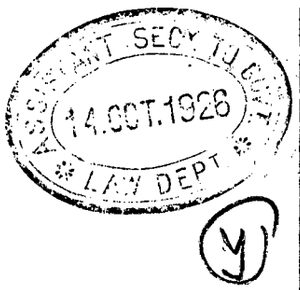
L.F. No. 7236 4

13/10/26

Examiner's Office.

Audit Report on the Mangalore Municipal Elementary Education Fund accounts for 1925-26.

Forwarded to the Secretary to the Government of Madras, Law (Education) Department, with copies of the Chairman's replies and the resolution of the Council.



Para 5 (c) of the report. Agreeably to Government Order No. ~~1502~~ 1726, Law (Education), dated ~~15th August 1926~~ 14th Sept. 1926 the objection has been withdrawn.

L. Dis 3299C

14/10/26.

Examiner of Local Fund Accounts.

P.M.B.

11.X

~~For the A.S.~~

It is perhaps

better to communicate

Paragraph 3 of the

Circular to other C.M.C.S.

all P.T.O's. May/ disp. entail

be added please?

1.11.26

Yes please

1/11.

Law and Education Deptt.

page 4 c. f.

C.No. 3299 C - From the Examiner of Local Fund Accounts, No. 7236 dated 13-10-1926.
Elementary Education Fund - Municipal Council, Mangalore - Audit report - 1925-26.

---

page 1 c. f.

Paragraph 5 of the Audit report.

(a) Expenditure of Rs. 25-9-0 on the preparation of exhibits for an elementary education exhibition.

The expenditure is small and may be held to be in furtherance of elementary education. It may be regularised.

(b) Expenditure of Rs. 4-2-0 on the supply of of articles of stationery to two elementary school teachers sent for scout training.

The expenditure ~~xxxxxxxxxxxxxx~~ may be sanctioned with reference to G.O. No. 106 Law (Education), dated 25-1-1926.

(2)

(c) Expenditure of Rs. 20 on the payment of of subscription to a periodical.

The audit objection to this ~~item~~ item of expenditure has been withdrawn.

G.O. No. 1726 LE
7-5-26

2. A draft order is submitted. It may be sent to the D.P.I. u.o. for perusal with special reference to the expenditure on the educational exhibition (item (a) above).

22.10.26

V.TK
25.10

Edn No. 3299 C1
25.X.26.

D.P.I

DIRECTOR OF PUBLIC INSTRUCTION
C 2711 B 26
26 OCT 1926
MADRAS

2

U.O.Reply No. 2711-B/26 & 27.10.26

I see no objection to regularising the expenditure under (a), Educational Exhibits. At the same time I doubt if this should be taken as a precedent. There are still more urgent needs; and while it is true that the expenditure in this particular case is small it does not follow that it will be small in other cases. While there are so many essentials still to be supplied I think the definition of what can be held to be in furtherance of Elementary Education should be strictly limited.

RAG
27/10/26

Law and Edu. Deptt. D. No. 3469C 28/X/26

The draft order, has been slightly ~~amplified~~ & may issue.

ASSISTANT SECY. TO GOVT. 28.OCT.1926 LAW DEPT.

29/10 29.10.26

30/10

J.T.K. 1.11